

## Message Text

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ORIGIN TRSE-00

INFO OCT-01 ISO-00 AF-10 ARA-10 EA-10 EUR-12 NEA-10  
L-03 EB-08 SIG-01 COME-00 FMC-01 CIAE-00 INR-07  
NSAE-00 OMB-01 H-01 /075 R

TX-387

DRAFTED BY TRSY/OS/MFIELD  
APPROVED BY STATE:L/T:AROVINE  
TRSY/OS/SHANNES  
EB/IFD/OMA:TAFORBORD  
ARA/ECA:DVANTREECK  
-----046092 251043Z /21

R 241955Z AUG 77  
FM SECSTATE WASHDC  
TO AMEMBASSY BUENOS AIRES  
AMEMBASSY TEL AVIV  
AMEMBASSY BEIRUT  
AMEMBASSY TRIPOLI  
AMEMBASSY BAMAKO  
AMEMBASSY NOUAKCHOTT  
AMEMBASSY THE HAGUE  
AMEMBASSY PORT MORESBY  
AMEMBASSY LAGOS  
AMEMBASSY ASUNCION  
AMEMBASSY MANILA  
AMEMBASSY FREETOWN  
AMEMBASSY SINGAPORE  
AMEMBASSY MOGADISCIO  
AMEMBASSY MADRID  
AMEMBASSY COLOMBO  
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AMEMBASSY DAMASCUS  
AMEMBASSY BANGKOK  
AMEMBASSY TUNIS  
AMEMBASSY MONTEVIDEO  
AMEMBASSY MOSCOW

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E.O. 11652: NA

SUBJECT: EXCHANGE OF NOTES ON SHIPPING

REFS: A. BUENOS AIRES 8141, 12/15/76; B. BUENOS  
AIRES 0455, 1/19/77 C. STATE 291645, 11/30/76

1. REGRET DELAY IN REPLYING REFTELS WHICH WERE NOT  
RECEIVED BY RESPONSIBLE OFFICES UNTIL BROUGHT TO OUR  
ATTENTION RECENTLY.

2. TO COVER POTENTIAL PROBLEM OF OTHER MUNICIPAL TAXES  
IN ARGENTINA, PROPOSED TEXT OF PARAGRAPH 1 OF GOA RESPONSE  
NOTE TO EMBASSY AS GIVEN IN PARAGRAPH 5 OF REFTEL C WOULD  
BE MODIFIED ONLY PARAGRAPH 1 OF THE NOTE IS AFFECTED.  
THE WORD "SHALL" WOULD BE MOVED IN THE FIRST PART OF THE  
PARAGRAPH AND SOME ADDITIONAL LANGUAGE WOULD FOLLOW THE  
PRESENT END OF THE PARAGRAPH. IT WOULD THEN READ:

1. THE GOVERNMENT OF THE REPUBLIC OF ARGENTINA, ON THE  
BASIS OF THE EXEMPTIONS GRANTED BY THE GOVERNMENT OF THE  
UNITED STATES OF AMERICA TO CITIZENS OF THE REPUBLIC OF  
ARGENTINA AND TO CORPORATIONS ORGANIZED IN THE REPUBLIC  
OF ARGENTINA, SHALL EXCLUDE FROM GROSS INCOME AND EXEMPT  
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FROM TAX, INCLUDING TAXES IMPOSED BY POLITICAL SUBDIVISIONS  
SUCH AS THE TAX ON FREIGHT IMPOSED BY THE MUNICIPALITY OF  
BUENOS AIRES, ALL EARNINGS AND RECEIPTS DERIVED

A. NO CHANGE  
B. (1) AND (11) NO CHANGE

FROM THE OPERATION OF A SHIP OR SHIPS DOCUMENTED AND OF  
AIRCRAFT REGISTERED UNDER THE LAWS OF THE UNITED STATES  
OF AMERICA, INCLUDING INCOME FROM THE INCIDENTAL LEASE  
OF A SHIP OR SHIPS OR AIRCRAFT OR CONTAINERS, AND SHALL  
EXEMPT FROM TAX, INCLUDING TAXES IMPOSED BY POLITICAL  
SUBDIVISIONS, ALL CAPITAL RELATED TO SUCH OPERATIONS.

3. U.S. COULD NOT AGREE TO SPECIFY RETROACTIVE EFFECT  
TO 1966 ON OUR SIDE, AND IN FACT NOW NEED TO CHANGE  
THE DATE TO JANUARY 1, 1977 NOT 1976 IN THE USG NOTE  
AND GOA REPLY. HOWEVER, SINCE NEW NOTES WOULD REPLACE  
EXISTING NOTES SIGNED IN 1950, IF GOA AGREES TO COVER  
THE BUENOS AIRES TAX UNDER THAT NOTE, WE COULD SAY SO  
IN A SIDE LETTER. WOULD APPRECIATE EMBASSY VIEWS ON  
WHETHER REPORT IN REFTEL B THAT BUENOS AIRES IS IMPOSING  
THE TAX RETROACTIVELY HAS BEEN CONFIRMED. MOORE-  
MCCORMACK LINES REPRESENTATIVE HERE HAS HEARD VARYING

REPORTS ON THIS ISSUE. CHRISTOPHER

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01-Jan-1994 12:00:00 am  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** MARINE TRANSPORTATION, AIR TRANSPORTATION, DIPLOMATIC NOTES, TAX RELIEF  
**Control Number:** n/a  
**Copy:** SINGLE  
**Sent Date:** 24-Aug-1977 12:00:00 am  
**Decaption Date:** 01-Jan-1960 12:00:00 am  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 22 May 2009  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1977STATE201956  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** OS/MFIELD  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D770307-0232  
**Format:** TEL  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1977/newtext/t19770827/aaaaawnn.tel  
**Line Count:** 117  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 1d1e1054-c288-dd11-92da-001cc4696bcc  
**Office:** ORIGIN TRSE  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 3  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** 77 BUENOS AIRES 8141  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 15-Nov-2004 12:00:00 am  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 1496555  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** EXCHANGE OF NOTES ON SHIPPING  
**TAGS:** EFIN, EAIR, EWWT, AR  
**To:** BUENOS AIRES TEL AVIV MULTIPLE  
**Type:** TE  
**vdkgvkey:** odb://SAS/SAS.dbo.SAS\_Docs/1d1e1054-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
22 May 2009  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009